

Appendix A

Glossary of Terms

FREQUENTLY USED TERMS

Term	Definition
100% Levy	100% of the fund tax levies as approved by the Department of Local Government Finance.
Appropriation	Authority by County Council to expend funds
Budget Form 1	Budget form used to estimate budgetary needs, by line item, for the ensuing budget year
Budget Form 2	Budget form used to estimate revenues, other than tax money. The form consists of two columns, Column A represents the period July 1 to December 31 of the current budget year. Column B represent the period January 1 to December 31 of the ensuing budget year
Budget Form 3	Budget form used to advertise the date of the public hearing, adoption meeting, budget and levy for the ensuing budget year. The form also informs taxpayers of the maximum permissible levy and appeal rights
Budget Form 4	Budget form used by the County Council approving (adopting) major budget fund classifications for the ensuing budget year
Budget Form 4B	Budget form used to produce a fund tax rate. Form indicates the financial information necessary to fund the ensuing budget.
Budget Form 5	Budget form used to appropriate budgets and tax rates. County units are not required to use this form.
Cash	Monies on hand or invested as evidenced by entry in the unit's ledger
Controlled Levy	Tax monies raised which are chargeable against the Maximum Permissible Levy such as General Fund, Health, Reassessment and Park Fund

Current Budget Year	The budget year in which a county is operating.
Ensuing Budget Year	The next upcoming budget year which runs from January 1 to December 31. Also know as incoming budget year
Excessive Levy	An amount of money, which exceeds the maximum permissible levy. Can become a permanent increase or a one-year increase depending upon the type of appeal submitted. Appeal must be submitted to the Department of Local Government Finance before September 20 of the current year
Exempt Levy	Tax money raised which is outside the Maximum Permissible Levy such as a Debt Service Fund
Fiscal Body	County Council
Levy Excess	That amount of money which is actually raised in excess of 100% of the fund levy approved by the Department of Local Government Finance
Local Government Tax Control Board	Seven member board which holds hearings for excessive levy appeals and debt service requests and <u>recommends</u> approval, disapproval or modification to such requests
Maximum Permissible Levy (Maximum Levy)	The maximum amount of tax money which may be raised in any budget year as determined by the Department of Local Government Finance

County Budget Manual: A Guide Through the Process of Local Government Budgeting

PRESCRIBED BY DEPARTMENT OF LOCAL GOVERNMENT FINANCE
APPROVED BY STATE BOARD OF ACCOUNTS

Budget Form No. 1 (Rev. 2002)

ID YEAR CO TYPE KEY

BUDGET ESTIMATE FOR

(Office, Board, Commission, Department, Institution or Fund)

(If City, Town or Fire Protection District Budget, Enter Name)

(If County Budget, Enter County Name)

For Calendar Year

	Items	Total Estimate	Approved
1 PERSONAL SERVICES			
Salaries and Wages			
Employee Benefits			
Other Personal Services			
Total Personal Services			
2 SUPPLIES			
Office Supplies			
Operating Supplies			
Repair and Maintenance Supplies			
Other Supplies			
Total Supplies			

	Items	Total Estimate	Approved
3 OTHER SERVICES AND CHARGES			
Professional Services			
Communication and Transportation			
Printing and Advertising			
Insurance			

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County Budget Form No. 2 (Rev. 2002)

_____ COUNTY, INDIANA
ESTIMATE OF MISCELLANEOUS REVENUES _____ FUND
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR _____

PREPARE SEPARATE ESTIMATE FOR EACH FUND

	ESTIMATED AMOUNTS TO BE RECEIVED			
	-A- July 1, _____ to Dec. 31, _____	-X- Department of Local Government Finance	-B- Jan. 1, _____ to Dec. 31, _____	-X- Department of Local Government Finance
OTHER TAXES				
0201 Financial Institutions Tax				
0202 Vehicle License Excise Tax				
0203 CAGIT Certified Shares				
0204 CAGIT Property Tax Replacement Credit			XXXXXXXXXX	
0206 Surtax				
0207 Wheel Tax				
0212 County Option Income Tax (COIT)				
0217 CVET Commercial Vehicle Excise Tax.....				
.....				
INTERGOVERNMENTAL REVENUE:				
Revenue From State and Federal Sources:				
1413 Change of Venue				
1510 Inheritance Tax - County's Share				
1511 Intangibles Tax - County's Share				
1512 Surplus State Dog Fund				
1513 Special Judges				
1414 Board of Education - Tuition Support.....				
1122 Care of Federal Prisoners				
1121 Civil Defense - Federal Matching Funds				
1301 In Lieu of Taxes - Housing Authority				
1501 Alcoholic Beverage Excise				
.....				
COUNTY HIGHWAY FUND DISTRIBUTIONS:				
1416 Motor Vehicle Highway Account				
1417 Local Road and Street Distribution.....				
1516 Highway Engineer's Salary				
.....				
LICENSES AND PERMITS:				
2101 Plan Commission				
2102 Building Department				
2505 County Health Department				
.....				
CHARGES FOR SERVICES:				
2111 County Auditor				
2106 County Treasurer - Demand Fees.....				
2107 County Treasurer - Tax Sale Costs.....				
2108 County Recorder				
2109 County Sheriff				
2110 County Surveyor				
2210 Prosecuting Attorney				
2508 County Home- Care of Residents				
2509 County Home - Other Revenue				
2504 Emergency Ambulance Service				
2403 Sanitary Landfill				
2601 Park Receipts.....				
.....				
FINES AND FORFEITURES:				
4103 Clerk of Circuit Court				
.....				
MISCELLANEOUS REVENUE:				
6100 Interest on Investments				
.....				
MISCELLANEOUS REVENUE:				
6400 Contributions and Donations				
6500 Miscellaneous Revenues.....				
.....				
OTHER FINANCING SOURCES:				

